



DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Regulation Project

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Directed Withholding and Deposit Verification and Application for Central Withholding Agreement Less than \$10,000.

DATES: Written comments should be received on or before **[INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE *FEDERAL REGISTER*]** to be assured of consideration.

ADDRESSES: Direct all written comments to Andrés Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224, or by email to pra.comments@irs.gov. Please include, "OMB Number: 1545-2102, Forms 13920 - Directed Withholding and Deposit Verification and 13930 - Application for Central Withholding Agreement" in the subject line.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the forms and instructions should be directed to LaNita Van Dyke, at (202) 317-6009, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at Lanita.VanDyke@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Directed Withholding and Deposit Verification, and Application for Central Withholding Agreement Less than \$10,000.

OMB Number: 1545-2102.

Form Number: Form 13920 and 13930.

Abstract: Central Withholding Agreement (CWA) is a tool that can help nonresident entertainers and athletes who plan to work in the United States and provides for withholdings at a graduated rate. Form 13930 will be used by an individual who wishes to have a Central Withholding Agreement (CWA). Starting October 1, 2018, NRAAEs must have U.S. gross income of at least \$10,000 (including income estimated on the CWA application budget) before the NRAAE is eligible to apply for a withholding agreement using Form 13930. The Internal Revenue Service has temporarily waived the income requirement for which form to use when applying for a CWA. Form 13930-A is currently unavailable. While the waiver is in effect, individuals with income below \$10,000 can apply for a CWA using Form 13930. Form 13920 is used by withholding agents to verify to IRS that required deposits were made and give the amount of such deposits.

Current Actions: Form 13930-A is being removed from the above OMB approval number.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit organizations, individuals or households, farms and non-profit institutions.

Form 13930

Estimated Number of Responses: 3,000.

Estimated Time Per Response: 12 hours.

Form 13920

Estimated Number of Responses: 8,100.

Estimated Time Per Response: 20 minutes.

Estimated Total Annual Burden Hours (2 forms): 38,700 hours.

The following paragraph applies to all of the collections of information covered by this notice.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Request for Comments: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: April 27, 2023.

Molly J. Stasko,
Senior Tax Analyst.

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